SUBJECT No. 67.

Remission of irrigation cess on lands dependent on rain.

Mr. Venkataramanaiya, Holalkere Taluk.

*Summary of discussion.*—The irrigation cess collected on wet lands dependent on rain and irrigated by wells should be remitted as in the case of garden lands irrigated by wells.

*Reply of Government.*—Noted for consideration.

SUBJECT No. 68.

Abolition of irrigation cess on lands below private tanks.

Mr. Davud Khan Sab, Tumkur Taluk.

*Summary of discussion.*—The rules in force enjoin the levy of irrigation cess on lands below private tanks. If Government undertake to execute repairs to such tanks, there is no objection to levy the cess. If Government do not undertake that responsibility, orders are requested to discontinue levying irrigation cess.

*Reply of Government.*—Not feasible. The matter has been enquired into and decided.

SUBJECT No. 69.

Abolition of Nirsaradi before Akarbands are corrected.

Mr. Sasal Timme Gowda, Tumkur Taluk.

*Summary of discussion.*—After the imposition of Nirsaradi on dry lands, and before effecting necessary corrections in Akarbands, if the applicants pray for its discontinuance on the ground of water not being available, it is requested that such applications may be accepted.

*Reply of Government.*—It is not necessary to issue any general order. Cases of particular hardship, however, if brought to notice, will always be dealt with by the Deputy Commissioner leniently on the same principle as the assessment is held over when lands are not put in possession before the cultivation season.

SUBJECT No. 70.

Estimated value of lands forfeited for arrears of revenue.

Mr. Kigga Channakesava Rao of Koppa Taluk.

*Summary of discussion.*—Lands forfeited for arrears of revenue are often purposely valued by the village officials at a price much below even their actual assessment, for the reason that if proper value were put upon them they would not come within the shekdar's powers of sale. Although this fact is brought to the notice of the taluk authorities, they place more reliance on the record made by their subordinates than on the representations of the raiyats. Such a course of action is calculated to cause considerable loss to the poor raiyats. In Civil Court sales the valuation is fixed at five times the assessment on the land. It is therefore requested that orders may be passed directing that no revenue sale should take place unless and until the Amildar certifies on the forfeiture order after personal inspection that the value put upon the land is just and reasonable.

*Reply of Government.*—The Amildars are expected to scrutinize the estimates, and there is already an order on the subject issued in 1899. It is no doubt true that sometimes the estimates are not properly and carefully made. The Revenue Commissioner will be asked to issue detailed instructions in the matter.